



MATANUSKA-SUSITNA BOROUGH

Division of Assessment

350 East Dahlia Avenue, Palmer, AK 99645 Phone (907) 861-8642 Fax (907) 861-8693

exemptionapp@matsugov.us

2026 Senior Citizen/Disabled Veteran Property Tax Exemption Application

AS 29.45.030(e) – (i) & MSB 3.15.037 (A) – (C)

Timely Application must be received or postmarked on or before April 30, 2026.

It is the property owner's responsibility to ensure receipt of the application by MSB

To qualify for tax exemption, property must be applicant's primary residence (domicile) and permanent place of abode prior to **January 1, 2026**. Upon initial application, the owner must have been a resident of the State of Alaska for the entire year 2025. Additionally, in each subsequent year, the property must be owned and occupied as the primary residence and permanent place of abode for at least 185 days prior to January 1st. Property owners are required to notify the assessor of any change in property use, residency, status of disability or other factor affecting qualification for the exemption.

Senior Citizen - Must be 65 years of age on or before December 31, 2025. (Widow of applicant over 60 years of age.)

Disabled Veteran - Must provide letter from the VA, stating at least a 50% service-connected disability with an effective date of, or before December 31, 2025.

Tax Account Number	Tax Year(s) Applicant applying for	
Name of Applicant	Birth Date	Applicant Daytime Phone Number
Name of Spouse	Birth Date	Applicant Email Address
Mailing Address	Physical Address	

Is your property owned by a trust? Yes No

*If yes, you must provide Trust documents/Certification of Trust

Is any portion of this property used for rental and/or commercial purposes? Yes No

*if yes, what percent is used as such? _____%

When did you most recently establish residency in the State of Alaska?

Were you absent from Alaska more than 185 days from December 31, 2024, to the present? Yes No

Did you apply for and receive the 2025 Alaska Permanent Fund Dividend? Yes No

Did you apply for and receive the 2026 Alaska Permanent Fund Dividend? Yes No

*if you do not apply for/receive the PFD, fill out the Supplemental Residency Qualification Form

****The Borough Assessor may request additional information prior to its determination, as reasonably necessary to determine the exempt status of a property in accordance with Borough Code and regulations and state law.***

****Falsely applying for an exemption or failing to notify the Borough Assessors Office of a change in exemption status may result in payment of back taxes, penalties, and interest for prior years.***

I CERTIFY: That the information I am supplying on and with the form is TRUE and CORRECT. That prior to January 1st of the year for which this exemption is sought, I was a resident of the State of Alaska for the entire year, and subsequently will own and occupy this property for a minimum of 185 days during each calendar year thereafter. The property is not used for special, temporary, or vacation purposes, and is my true fixed permanent residence.

SIGNATURE OF APPLICANT: _____ **DATE:** _____

TIMELY APPLICATIONS ARE ACCEPTED THROUGH April 30, 2026.

SENIOR CITIZENS – Applicant must be 65 years of age on or before December 31st of the prior year for which the exemption is sought.

- ❖ Applicant must have proof of age when filing for the first time. One of the following: Alaska driver's license or Alaska state ID, Passport, Birth Certificate, or Military ID.
- ❖ A qualified applicant need not file an application for successive tax years if there is no change in ownership, in residency, permanent place of abode, or other factor affecting qualification for the exemption.
- ❖ Widow/Widower: Upon attaining 60 years of age, the widow/widower, of a previous program participant, may obtain an exemption under the above requirements. Must provide copies of marriage and death certificates.

DISABLED VETERAN – a disabled person separated from the military service of the United States under a condition that is not dishonorable, who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veteran's Administration, with an effective date prior to January 1st of the applicable tax year.

- ❖ In addition to the application, the applicant must submit a current 50% or more service-connected disability percentage rating and the effective date of the disability letter from the Veteran's Administration.

Applicant must be a resident of the State of Alaska for the entire year prior to the exemption year.

Applicant must own and occupy the property as their permanent place of abode prior to January 1st of the assessment year for which the exemption is sought. Each subsequent year the property must be owned and occupied a minimum of 185 days as the primary residence prior to January 1st of the exemption year.

The applicant may NOT own other property which is currently or will be receiving a Residential, Senior Citizen, or Disabled Veteran exemption.

If the property is recorded into a trust, we do require the following pages of the trust: (1) First page of trust. (2) Page designating you as the sole owner/trustee. (3) The signature/date witness page.

Change notification: It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption.

Up to \$150,000 of the assessed value may be exempt under the mandatory Senior Citizen/Disabled Veteran exemption program for qualified applicants. Up to \$135,259 of the assessed value may be exempt under the optional Senior Citizen/Disabled Veteran exemption program for qualified applicants.